

OGC Has Reviewed

21 October 1952

MEMORANDUM FOR THE FILES

SUBJECT: Husband and Wife, Departing Aliens, Filing
Separate Returns

1. Filing of separate 1040 C Forms by husband and wife going overseas at different times does not preclude them from later filing a joint return on Form 1040.


Office of General Counsel

25X1A

OGC/CWP:mkm

Distribution:

- Orig - General Tax File
- 1 - OGC - 317 South
- 1 - Chrono.